

**Indian Organizations
Indirect Cost Negotiation Agreement**

EIN: 88-0120754

Organization:

Washoe Tribe of Nevada and California,
919 US Highway 395 South
Gardnerville, Nevada 89410

Date: December 21, 2012

Report No(s): 13-A-0263

Filing Ref.:

Last Negotiation Agreement
dated March 9, 2011

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR 225 (OMB Circular A-87) apply, subject to the limitations contained in 25 CFR 900 and in Section II.A. of this agreement. The rates were negotiated by the U.S. Department of the Interior, National Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable
	From	To			To
Fixed Carryforward	01/01/12	12/31/12	12.00%	All	ISDA (638)
Fixed Carryforward	01/01/12	12/31/12	11.97%	All	All Others

*Base: Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

Page 1 of 3

A. Limitations: Use of the rates contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rates agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposals, (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposals upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:



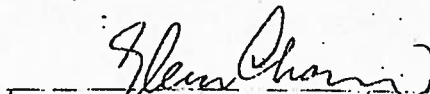
Signature

Lloyd Wyatt
Name (Type or Print)

Vice Chairman
Title

12/19/12
Date

By the Cognizant Federal Government
Agency:



Signature

for Deborah A. Moherly
Name

Indirect Cost Coordinator
Indirect Cost Services
Title

U.S. Department of the Interior
National Business Center
Agency

Date DEC 21 2012

Negotiated by Elena Chap
Telephone (916) 566-7102

WASHOE TRIBE OF NEVADA AND CALIFORNIA

INDIRECT COST RATE PROPOSAL

FOR THE PERIOD JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

INTRODUCTION

The Washoe Tribe of Nevada and California has received an indirect cost rate from the Department of the Interior since Calendar Year (CY) 1996. The proposed direct cost base is based upon estimated budgets for all programs to be administered by the Tribe during the period January 1, 2012 to December 31, 2012. All Federal, State, and Tribal Programs have been included in the proposal.

We have also included audited financial statements for the CY 2010. Using the CY 2010 figures, we determined that the Tribe had an actual under recovery carry forward of \$9,871 for the ISDA 638 and \$10,879 for the all other programs which, in accordance with P.L. 100-472, is included in the computation of the Tribe's CY 2012 proposed rate. We have proposed a fixed carry forward rate of 12.21% for our ISDA 638 programs and 12.08% for all other programs for the Tribe's CY 2012. This rate is based on total direct costs less capital expenditure, pass-through funds and other unallowable costs.

The individual to contact in regard to this proposal is:

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